

### Remarks and Arguments

Applicant has amended independent claim 43; the remaining claims 44-58 depend from claim 43.

Amended claim 43 recites the oxide as being part of an inorganic compound. This distinguishes the Nakamura light-absorbing layer, for the reasons acknowledged in the Advisory Action mailed July 14, 2005.

It is believed that all claims of the present application are now in condition for allowance.

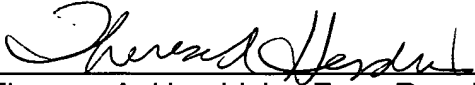
Reconsideration of this application is respectfully requested. If the Examiner believes that a teleconference would expedite prosecution of the present application the Examiner is invited to call the Applicant's undersigned attorney at the Examiner's earliest convenience.

Any amendments or cancellation or submissions with respect to the claims herein is made without prejudice and is not an admission that said canceled or amended or otherwise affected subject matter is not patentable. Applicant reserves the right to pursue canceled or amended subject matter in one or more continuation, divisional or continuation-in-part applications.

To the extent that Applicant has not addressed one or more assertions of the Examiner because the foregoing response is sufficient, this is not an admission by Applicant as to the accuracy of such assertions.

Please grant any extensions of time required to enter this response and charge any fees in addition to fees submitted herewith that may be required to enter/allow this response and any accompanying papers to our deposit account 02-3038 and credit any overpayments thereto.

Respectfully submitted

  
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